Data Dictionary			
Dataset Name	B-5, Sole Proprietorships By Major Industry		
Dataset Description	Personal Income Tax Statistics for California resident sole proprietorships by major industry. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table B-5.		
Dataset Update Frequency	Annually		
Data Field Name	•	· · · · · · · · · · · · · · · · · · ·	API Field Name
ID	Row identifier.	Number	id
	Taxable year for which tax returns were filed in a number format that can be used		
Taxable Year	for display in charts.	Number	taxable_year
Year Date Time	Taxable year for which tax returns were filed in time and date format.	Date	year_date_time
Major Industry Categories	Category for major industries, such as construction, manufacturing, etc.	Text	major_industry_categories
Returns With Net Profit	Number of returns reporting net profit.	Number	returns_with_net_profit
Net Profit	Net profit amount reported.	Number	net_profit_
Returns With Net Loss	Number of returns reporting net loss.	Number	returns_with_net_loss
Net Loss	Net loss amount reported.	Number	net_loss
Returns With AGI	Number of returns reporting CA adjusted gross income (AGI).	Number	returns_with_agi
AGI	Total amount of California adjusted gross income reported.	Number	agi
Returns With Tax Assessed	Number of returns with tax assessed after credits.	Number	returns_with_tax_assessed
Tax Assessed	Total amount of tax assessed after credits.	Number	tax_assessed
	Dataset Description Dataset Update Frequency Data Field Name ID Taxable Year Year Date Time Major Industry Categories Returns With Net Profit Net Profit Returns With Net Loss Net Loss Returns With AGI AGI Returns With Tax Assessed	Dataset Name B-5, Sole Proprietorships By Major Industry Personal Income Tax Statistics for California resident sole proprietorships by major https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table B-5. Dataset Update Frequency Data Field Name Data Field Description ID Row identifier. Taxable year for which tax returns were filed in a number format that can be used for display in charts. Year Date Time Taxable year for which tax returns were filed in time and date format. Major Industry Categories Category for major industries, such as construction, manufacturing, etc. Returns With Net Profit Net Profit Net profit amount reported. Returns With Net Loss Net Loss Net Loss Net loss amount reported. Returns With AGI Number of returns reporting CA adjusted gross income (AGI). AGI Total amount of California adjusted gross income reported. Returns With Tax Assessed Number of returns with tax assessed after credits.	Dataset Name B-5, Sole Proprietorships By Major Industry Personal Income Tax Statistics for California resident sole proprietorships by major industry. For more informat https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table B-5. Dataset Update Frequency Annually Data Field Description Data Field Description Data Field Type ID Row identifier. Taxable year for which tax returns were filed in a number format that can be used for display in charts. Number Year Date Time Taxable year for which tax returns were filed in time and date format. Date Major Industry Categories Category for major industries, such as construction, manufacturing, etc. Returns With Net Profit Net Profit Net Profit amount reported. Number Net Profit Net Loss Net loss Net loss amount reported. Number Returns With AGI Number of returns reporting CA adjusted gross income (AGI). Number Returns With Tax Assessed Number of returns with tax assessed after credits. Number

Additional Details

1. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.